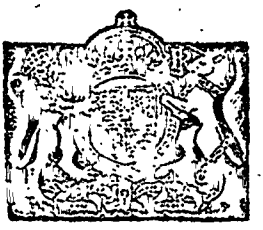

# Report on the Working of the David Sassoon Industrial and Reformatory Institution

*For the Year ending 31st March 1926*

[Price—Re. 1 As. 2 *or* 1*s.* 11*d.*]

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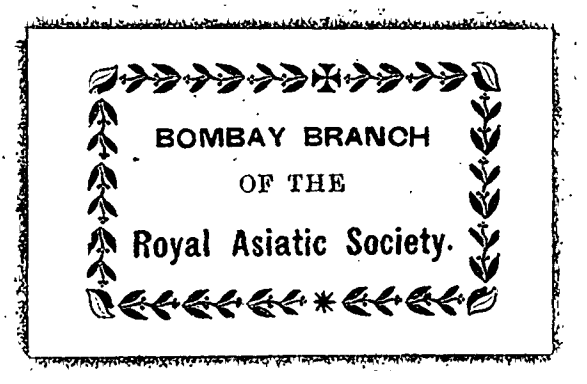


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DAVID SASSOON INDUSTRIAL

AND REFORMATORY INSTITUTION

Bombay, 22nd September 1926

To

THE DIRECTOR OF PUBLIC INSTRUCTION,

Poona.

Dear Sir,

I enclose herewith my Report on the working of the above Institution for the year ended March 31st, 1926.

*Balance Sheet.—Income and Expenditure Account* drawn up and signed by Messrs. A. & F. Ferguson & Co., Chartered Accountants, are enclosed and I shall be obliged if you will arrange to have these Accounts printed along with the usual Income and Expenditure Account in the published Report. My Committee have employed Messrs. Ferguson & Co., for the purpose of compiling a Balance Sheet on a proper commercial basis, as without this neither Government nor the Committee can have any accurate idea of the value of the property. It is intended, now that a start has been made, to have similar accounts drawn up annually. You will observe on the Assets side an item of Rs. 2,186-8-6 under Collections Outstanding—Doubtful. This sum represents work done for a party some years ago who became bankrupt, and although the Committee took every possible steps in consultation with their Solicitors to recover the amount, the estate of the bankrupt yielded only a very small dividend. It is therefore proposed to write off this sum from the current year.

The Balance Sheet shows an Excess of Expenditure over Income of Rs. 2,204-14-11. This is mainly accounted for by depreciation amounting to Rs. 8,026-11-1 written off during the year as shown on the Assets side.

You will notice in the Income and Expenditure Account a sum of Rs. 170, has been debited on account of audit fees. The decision of Government to charge us an annual fee and further that this fee should be paid for the current year *plus* two previous years in arrear, has laid an unusually heavy burden on our finances for the year under review. The importance however of keeping the multifarious accounts of the Institution on a proper system with an independent audit check in my opinion justifies the expense incurred. Further, suggestions have been made by our Auditors for improving

our system of accounts and I hope that I may be able to arrange for these suggestions to be carried into effect in the course of this year.

*Copies of Report.*—I shall be obliged if you will send me 50 copies of the printed Report for distribution in Bombay.

Yours faithfully,

E. J. BUNBURY,

Chairman, David Sassoon Industrial and Reformatory Institution, Matunga, Bombay.

# REPORT ON THE WORKING OF THE DAVID SASSOON INDUSTRIAL AND REFORMATORY INSTITUTION FOR THE YEAR ENDING 31ST MARCH 1926

1. *Committee of Management.*—There was no change in the personnel of the Committee.

*Nominated by Government*

E. J. Bunbury, Esq., Chairman.
Hormasjee Jehangir Bhabha, Esq., M.A.
Sir Jamsetji Jeejeebhoy, Bart., K.C.S.I.
A. G. Gray, Esq.
F. J. Page, Esq., O.B.E.
Sheriff Devji Kanji, Esq.
S. S. Ragnekar, Esq., Bart.-at-Law.,
*Ex-Officio* as Chief Presidency Magistrate.

*Appointed by the Sassoon Family*

H. H. Sawyer, Esq.
Sidney Wood, Esq.

*Co-opted by the Committee*

Ishwardas Lakhmidas, Esq.
Lieut.-Colonel M. P. Kharegat, I.M.S. (Retd.).

Twelve ordinary Meetings of the Committee were held during the year.

2. *Accommodation and Buildings.*—The average number of boys per month during the year was 342 against 306 in the previous year and the highest average in any one month was 356 as against 342 in 1924-25. The maximum number of boys for whom accommodation is available is 334.

The expenditure incurred by the Public Works Department on current repairs to the buildings during the year amounted to Rs. 5,338, and that on special repairs to Rs. 2,690.

The scheme for the conversion of our present basket system of latrines to water flush has now been sanctioned by Government and the scheme will be taken in hand this year.

3. *Number of boys admitted.*—The number of boys admitted and discharged during the year are compared below with the figures for last year :—

| | 1924-25 | 1925-26 |
|---|---|---|
| Total number of boys in the Institution on 1st April ... ... ... ... | 330 | 321 |
| Private Apprentices ... ... ... | 3 | 3 |
| Number admitted under Magistrates' orders ... | 168 | 152 |

| | 1924-25 | 1925-26 |
|---|---|---|
| Private Apprentices admitted ... ... | 4 | 4 |
| Number discharged on expiry of sentence ... | 120 | 38 |
| Number discharged on recommendation of Committee with the consent of Magistrate ... | 49 | 68 |
| Total number discharged ... ... | 169 | 106 |
| Private Apprentices withdrawn ... ... | 4 | 7 |
| Number of boys absconded and not recaptured . | 8 | 7 |
| Number of boys died in hospitals ... ... | 0 | 3 |
| Total number of boys in the Institution on 31st March ... ... ... ... | 321 | 354 |

The total of 354 boys in the Institution on 31st March 1926 was made up of the following castes and creeds :—

| | Number |
|---|---|
| Indian Christians ... ... ... | 14 |
| Hindoos ... ... ... | 145 |
| Criminal and Hill tribes ... ... | 10 |
| Mahomedans ... ... ... | 185 |
| Total ... | 354 |

The ages of 152 boys sent by Magistrates and admitted into the Institution during the year were :—

| No. of boys | Ages |
|---|---|
| 1 ... ... ... ... | 8 years |
| 7 ... ... ... ... | 9 „ |
| 18 ... ... ... ... | 10 „ |
| 15 ... ... ... ... | 11 „ |
| 47 ... ... ... ... | 12 „ |
| 18 ... ... ... ... | 13 „ |
| 31 ... ... ... ... | 14 „ |
| 13 ... ... ... ... | 15 „ |
| 2 ... ... ... ... | 16 „ |
| 152 | |

And their terms of apprenticeship were :—

| No. of boys | Terms |
|---|---|
| 3 ... ... ... ... | 2 years. |
| 29 ... ... ... ... | 3 „ |
| 63 ... ... ... ... | 4 „ |
| 51 ... ... ... ... | 5 „ |
| 4 ... ... ... ... | 6 „ |
| 2 ... ... ... ... | 7 „ |
| 152 | |

Comparing the above figures with those of the previous year it will be observed that the average period of apprenticeship awarded by Magistrates has increased from 3·6 years to 4·2 years.

In this connection I must mention that the ages noted above are those mentioned in the committal warrants issued by the Court. It is a notorious fact that in India the people of the classes we have to deal with have no very accurate idea of their own ages. It follows that the ages stated in the warrants are frequently found to be obviously wrong. In view of the importance emphasised by all modern authorities on the subject of treatment of juvenile offenders of obtaining more accurate statistics than have been hitherto available, I propose in future that the age of each boy shall be checked by our Medical Officer on admission and that where this differs from the age as stated in the warrant the former shall be taken for the purpose of our records.

The following comparative figures are of interest:—

| | 1924-25 | 1925-26 |
|---|---|---|
| Average period of apprenticeship awarded. | 3·6 Years. | 4·2 Years. |
| Average period of stay of boys discharged during the year. | 2 Years 5 Months | 2 Years 9 Months. |
| Longest period of stay ... | 5 Years. | 5 Years 5 Months. |
| Shortest do. ... | 1 Year. | 1 Year. |
| Average age of boys admitted. | 13 Years. | 12·33 Years. |

From these statistics it will be seen that the age of boys has again declined, the period of apprenticeship has risen, the period of stay has lengthened and the average number of boys in the School has risen. The change in favour of a longer period of apprenticeship is in accordance with the views expressed in last year's report and the balancing of the number of boys in the school to keep it down to the scheduled maximum of 334 has had to be achieved partly by a careful selection of a number of boys for accelerated discharge and partly by notifying Magistrates of our inability to take further boys from time to time. This latter has unfortunately been the case for longer periods than in previous years and points to the fact that the available accommodation for Industrial Training for boys in this City is inadequate.

Generally speaking, it is useless to send a boy to us for a period of less than three years and I hope that Magistrates and Honorary Presidency Magistrates will bear this in mind when committing boys to this school. It is as well to mention here that the Apprentices Act XIX of 1850 lays down the following age limits for boys committed under it; not under 10 nor over 18, for a period not exceeding seven years with an age limit of 21 years.

Appended to this Report are two statements (F and G) showing the offences for which boys were committed.

The first statement shows that out of the 354 boys in the school on March 31st, 1926, 160 were convicted of Begging and 140 of Theft. The second shows that out of 152 boys committed during the year 99 were convicted of Begging.

The number admitted decreased from 168 to 152 and the number discharged from 169 to 106. Sixty-eight boys were discharged against 49 last year before the expiry of their periods on account of good conduct and training or because suitable employment was secured for them. Nine boys absconded during the year, four from the Institution, two from the Mahim Church, one from the Ruby Mills, two from J. J. Hospital and one from the Maratha Plague Hospital, and of these three were re-captured.

4. *Discipline* has been good and taken as a whole a considerable improvement is noticeable in this respect over former years. The total number of offences as shown by the Punishment Register was 192 of which the more serious cases consisted of homosexual offences 4, stealing 20, and attempted escape 6. Of the other offences the great majority consisted of smoking or being in possession of biddies and other minor offences such as fighting. The division of the School into an upper and lower School based on age each with its quota of monitors of appropriate age has resulted in a considerable improvement in self-discipline. Whereas in former years the worse element led by the oldest and strongest tended to dominate the rest of the school, to-day there is evidence to show that the leadership rests with the boys of better character, and as a result the tone of the school as a whole has greatly improved. The evidence of old boys is of interest in supporting this statement.

5. *Daily Routine.*—In order that the boys may be given adequate instruction in the school classes and workshops, the daily time table as given in the last year's report was slightly revised as shown below :—

| | | | |
|---|---|---|---|
| Rise | ... | ... | 6-00 a.m. |
| Canji | .. | ... | 6-30 „ |
| Drill | ... | 7-00 a.m. to | 8-00 „ |
| Classes and Workshops | ... | 8-00 „ „ | 11-00 „ |
| Bath and Meal ... | ... | 11-00 „ „ | 1-00 p.m. |
| Classes and Workshops | ... | 1-00 p.m. „ | 3-00 „ |
| Canji | ... | 3-00 „ „ | 3-30 „ |
| Classes and Workshops | ... | 3-30 „ „ | 5-00 „ |
| Sports and Games | ... | 5-00 „ „ | 6-00 „ |
| Meal | ... | ... | 6-00 „ |
| Dormitories | ... | ... | 7-00 „ |

Saturday afternoons and Sundays as well as other holiday afternoons are devoted to walks, recreation, bathing, clothes washing, visits of parents, etc. Cricket and Football Matches with other

Schools and Clubs were played and at night Magic Lantern exhibitions and lectures were given to the boys of the several dormitories by turns.

6. *Health.*—The general health of the boys was good. 482 out-door and 118 in-door patients were attended as against 486 and 78 in the previous year. The increase in indoor cases was chiefly due to the prevalence of mumps.

Twenty-six boys were sent to outside hospitals of whom 3 died, *viz.*, Necrosis Jaw 1, Choleric Diarrhœa 1, and Gangrene Lung 1, two in the J. J. Hospital and one in the Arthur Road Hospital.

During the year the more serious illnesses comprised 1 case of enteric, 47 of mumps, 1 of Choleric Diarrhœa, 4 of Syphilis, 1 of Spine, 5 of Pneumonia, 5 of Broncopneumonia and 2 of Influenza.

All boys were innoculated against enteric and boiled water was supplied for drinking purposes for a period after the enteric case occurred.

Quinine was administered as a prophylactic measure against Malaria from September 1925 to March 1926.

All new admissions were vaccinated against Small Pox, isolated for 10 days, disinfected and given clean clothes before being allowed to mix with the rest of the school.

All boys were regularly weighed twice a month and those found losing in weight were placed on Cod Liver Oil.

In view of the fact that a certain number of boys committed to us are sub-normal and a large number on admission are physically weak due to mal-nutrition and neglect, the importance of efficient medical attention is fully appreciated. Two rooms on the first floor of the South Building have been set apart as Hospital. The rooms are more light and airy than that attached to the Dispensary and this change has gone far to remedy what was previously a noticeable defect in our Hospital accommodation.

The number of bathing parades has been increased to three per week and special arrangements have been made to allow the Mill boys a bath and change of clothes immediately on their return from the Mill.

The treatment of Syphilis cases (almost wholly congenital) has proved highly successful and boys who on admission have been in an advanced stage of this fell disease, have been entirely cured.

Regular visits by the Superintendent and Medical Officer to all boys sent to outside hospitals have been instituted in order that the full benefit may accrue to the patient from the mental consciousness that his case is still the personal care of those of our staff whom he knows. Small comforts such as books or (where permitted by the Hospital authorities) sweetmeats are taken by the Superintendent or Medical Officer on these occasions.

The Surgeon General has arranged for the inspection of our Medical Department by the Presidency Surgeon, Second District, at regular intervals.

7. *Industrial.*—The following handicrafts are taught:—

1. Carpentry.
2. Blacksmithy and Fitter's work.
3. Cane weaving.
4. Painting and Polishing.
5. Tailoring.
6. Gardening.
7. Cotton spinning in a neighbouring mill.

Reference to Appendix "E" at the end of this report will show the number of boys apprenticed to each particular workshop and Appendix "B" the particulars of the jobs obtained by boys discharged during the year.

The following figures give a good idea of the way the workshops have been employed during the year and the value of their production:—

*All shops excluding Tailoring Shop:—*

| | Rs. |
|---|---|
| Value of Articles made for Customers ... | 5,416 |
| ,, ,, ,, Sale ... | 542 |
| ,, ,, ,, Institution Dead Stock ... ... ... | 305 |
| | 6,263 |

*Tailoring Shop:—*

| | |
|---|---|
| Value of Articles made for Customers ... | 351 |
| ,, ,, ,, the use of the Institution, namely, Boys' and Peons' Clothing (at Contractor's Rates) ... | 3,792 |
| | 4,143 |
| *Total Shops* ... | 10,406 |

*Garden Produce:—*

| | |
|---|---|
| Value of Vegetables produced for consumption of Boys (at Contractor's Rates) ... | 1,807 |
| *Grand Total* ... | 12,213 |

8. *Education.*—Instruction is given in vernaculars (Marathi and Gujarathi) and in English up to Standard III. A new Urdu class has been started since March 1926. Drawing is also taught,

12 Boys were sent up for the Elementary Drawing Examination, out of whom 10 passed. Religious instruction is imparted by Teachers of different religions.

Every morning and evening a common prayer is recited by the boys and a short discourse on some moral or religious subject is given by one of the masters or the Superintendent from time to time.

A number of books of a suitable description in Marathi, Gujarathi and Urdu have been purchased for the boys to read in their leisure hours and in dormitories at night. Illustrated periodicals in English are occasionally supplied by Members of the Committee for the use of the boys. The thanks of the Committee are also due to the Principal of the Bharda New High School, Bombay, for supplying English and Vernacular illustrated magazines. Reading and indoor games such as Draughts and Cards are permitted in the Dormitories up to 9 p.m.

9. *Recreation.*—Football, Cricket and Hockey are the principal games played and Indian games including wrestling are encouraged. Playing cards, tennis balls and marbles also are supplied to the boys.

A new feature of the year was the sending of a Cricket and Football team to Yeravda to play a cricket match with the boys of the Yeravda Reformatory over the Diwali Holidays. I am grateful to the Superintendent, Mr. Kazi, for the arrangements made for putting up our teams for two nights and I hope these matches will be an annual feature of our programme in future. The privilege was much appreciated and our boys' behaviour throughout justified the confidence placed in them by the Committee.

10. *Boy Scouts.*—An important and I believe unique departure in the history of a Reformatory School in India was the introduction of Boy Scouting. Mr. Mehta, our Head Master, whose previous experience in Scouting made this possible, has taken great trouble in organising our first Troop. The spirit of the Scout Law will be a most valuable feature of our educational machinery in the future.

A further innovation during the year was the purchase of a Magic Lantern by means of which lectures are given to the boys every week with the help of slides which are kindly lent, as required, by the Deputy Educational Inspector, Visual Instruction, Bombay.

Expeditions into the country in batches of 30 at a time to see various places of interest such as the Jogeshwari and Karli Caves, Mahar Fort, etc., were arranged for Sundays or holidays, and boys were encouraged to write short accounts of these outings accompanied by sketches of the various objects of interest seen. These trips proved both popular and instructive.

The members of the Committee gave their annual Diwali treat to the boys on 15th October 1925, when sports were also held. The winners in the several games were given sweets as prizes. Twenty-two old boys of the Institution were present on the occasion and

took part in the sports and were also given sweets. Sports were also held on the Bakri-Id-Day and Christmas Holidays when all the boys were given tea and buns and the prize winners were given sweets.

11. *Annual Prize Distribution.*—The annual Prize Distribution took place on 27th March 1926. His Excellency the Right Honourable Sir Leslie Wilson, G.C.I.E., Governor of Bombay, had graciously consented to preside on the occasion and distributed prizes, but unfortunately, owing to the serious illness of Her Excellency Lady Wilson, he was unable to attend as he had accompanied Her Excellency on her journey home. In his absence, His Excellency Sir Henry Lawrence, C.S.I., Acting Governor of Bombay, who kindly consented to fulfil the engagement, presided and distributed the prizes. This year 30 old boys attended and were supplied with light refreshments. Every single one of these old boys had employment and I hope to see a still larger number next year.

12. *Distinguished Visitors.*—Many distinguished persons visited the Institution during the year, all of them recorded favourable comments in the Visitor's Book on the general working and management of the Institution. Among them may be mentioned the following :—

Mr. D. S. Sawardekar and Mrs. A. W. Maclean of the Social Workers' Training class, Mr. P. K. Inamdar, Minister of Education and Industries, Aund State, Mr. P. L. Thacker, 5th Presidency Magistrate, Miss J. Christie and Mr. M. M. Shah of the Mahaluxmi Training College for Women, Ahmedabad.

13. *Finance.*—An abstract of receipts and expenditure for the year ending 31st March 1926 is shown in Appendix "A" annexed to this report. It is satisfactory to note that the year's working showed a surplus of Rs. 3,546 as against Rs. 811 in the previous year. This result is due to the following main causes :—

(1) Increase of some Rs. 2,300 in the receipts from sales of articles manufactured in the Workshops.

(2) Transfer of Rs. 200, from profit on Garden Account.

(3) Reduction in expenditure under the headings, Gas, Lighting, Stationery, Municipal Taxes, Purchase of Dead Stock and Tools and Plant for the workshops and on Contingencies.

(4) The carrying out departmentally by the boys of process of retinning cooking utensils and cleaning grain, both of which formerly were done by outside paid agencies.

Further, this surplus figure is arrived at after paying back to Government Rs. 811 on account of the last year's surplus and Rs. 840 on account of Audit fee for the two years 1923-24 and 1924-25.

The average cost per head during the year under review was Rs. 231 as against Rs. 254 in the previous year. Of this the amount expended by the Government came to Rs. 189 per head as against Rs. 212 in the previous year (*vide* Appendix "D"). The

average cost shown above has been arrived at after deducting from the total figure of expenditure the following items which properly speaking are not expenditure:—

1. Private property of the boys returned to them on discharge.
2. Deposits of tenderers refunded to them.
3. Cost of purchase of Government Securities.

14. *Workshop Costing Accounts.*—For the first time Costing Accounts were kept for the various workshops over the whole year. It is largely due to these Monthly Accounts that the efficiency of the workshops has been increased as is evidenced by their larger production and greater earnings.

The basis taken for these accounts is to debit the cost of all materials issued *plus* the salaries of the maistries and to credit the sale value of articles sold or the market value of articles made for the Institution, or for Factory Stock Account (*i.e.*, articles for sale). The difference represents cost of labour and profit or loss. The result for the year for all the shops including the Tailoring shop after debiting a sum of Rs. 7,392 representing the salaries of the 7 shops/maistries is a loss of only Rs. 3,028. In judging these figures on a purely commercial basis, sight must not be lost of the fact that the vast majority of our labour is quite "raw" and cannot properly be judged on strict commercial standards of production.

Our business is primarily to teach our boys the trades that will be of use to them afterwards and I think that if we can show that our workshops are able out of profits to pay for 60 per cent. of their teaching staff salaries this is a result which may be considered highly satisfactory. I wish again in this connection to emphasise the necessity of having an efficient clerical staff if these good results are to be maintained. There is no doubt that a considerable saving has been effected for Government by the introduction of this up-to-date system of monthly workshop Costing Accounts, and when considering the various recommendations of my Committee in the matter of Staff in future I trust Government will bear in mind the actual results I am now able to put before them which have only been made possible by improvements in staff effected during the last two years. For example, in my application to Government over a year ago for sanction to the appointment of a Tailor Maistry to start the Tailoring Shop I mentioned the fact that I estimated this shop would save about Rs. 1,000 per annum. The results of this year show that after paying Rs. 720 for the Tailor Maistry's salary this shop showed a profit of Rs. 325 for the year. Thus, besides providing training in a line which is proving popular and useful, the shop has cleared over Rs. 1,000 out of which it has paid for its staff and shown a profit as well.

My thanks are due to Mr. Page who rendered great help in the introduction of this system of accounts for our Shops.

15. *After-care.*—Details are given in Appendix "B" of the employment obtained by boys on discharge. Of the 106 discharged

47 obtained employment direct from the school, 44 were sent to the Auxiliary Home, 4 joined other schools, 1 (mentally deficient) went to the Mental Hospital, and 10 left for their native places. Spinning still ranks as the chief employment. Of the 44 boys sent to the Auxiliary Home, 26 were found employment and 15 were taken away by parents or relations. A noticeable feature of the statistics given in Appendix "C" for the Auxiliary Home is the fact that the average duration of stay in the Home increased from 17 days to 45 days and further that 3 boys who had previously left the Home applied for re-admission. This goes to prove that the management of the Home by the Salvation Army authorities is appreciated by the boys and I take this opportunity of thanking Ensign MacArthur and his Staff for the way they have assisted our old boys during the past year.

A careful examination of the records of After-Employment over a period of six years shows that the percentage of boys who obtained employment in the particular trade they had learnt at the institution is as follows :—

| | | |
|---|---|---|
| (1) | Cotton Spinning ... ... | 72 per cent. |
| (2) | Fitter ... ... ... | 60 ,, |
| (3) | Gardening (Agriculture) | 50 ,, |
| (4) | Carpentry ... ... ... | 48 ,, |
| (5) | Painting ... ... ... | 41 ,, |
| (6) | Tailoring ... ... ... | 37 ,, |
| (7) | Blacksmith ... ... ... | 33 ,, |
| (8) | Cane Weaving ... ... | 19 ,, |

In point of actual numbers as well as percentage Cotton Spinning is by far the most useful trade taught. The numbers taught Carpentering, Fitter, Blacksmith and Painting work are about the same. Cane weaving which ranks next to spinning in numbers provides the smallest percentage of employment. Tailoring which has only recently been started promises to rank fairly high in the percentage order. The facilities available for Agricultural training are unfortunately limited, but if they could be extended this training is capable of expansion in point of numbers.

16. *Staff.*—Mr. J. M. Desai continued to hold the post of Superintendent and discharged his duties to the entire satisfaction of the Committee. The importance of the personal touch in the reformation of the juvenile cannot be over estimated. Mr. Desai has proved himself to possess to a remarkable degree that personality which is the first condition of success in our work of character building, and the noticeable change that has taken place in the tone and public spirit of both boys and staff in the last two years is a tribute to the excellence of Mr. Desai's management.

Certain changes were made in the staff during the year. Mr. Mehta was promoted to the post of Head Master in place of Mr. Vidvans who retired after twelve years services, and a new post of Urdu teacher was sanctioned by Government and was filled up in March 1926.

A new Games and Drill Instructor was appointed and, as a result of more efficient supervision, considerable improvement has taken place in the recreational branch. In addition to Cricket and Football a start was made with the Hockey which has proved popular.

Both School Masters and Maistries have taken a much keener interest in their work and in addition to their duties in school and workshop they have taken a larger share in supervising the recreations and have also assisted by giving lectures and accompanying the boys on their holiday walks and trips outside the Institution. This has resulted in their obtaining a closer personal knowledge of the boys which has materially assisted the Superintendent in improving the individual attention which in a large school such as this is a matter of no little difficulty.

In particular I would mention the excellent work done by Mr. Mehta in organising games and in starting our Boy Scout Troop. The general improvement in behaviour throughout the School is largely due to Mr. Mehta's efforts in these directions.

I have brought prominently before Government the desirability of providing pensions for members of the staff on retirement after long and meritorious service and I am glad to say that in all cases where application has been made, Government have sanctioned pensions in accordance with the scale obtaining in Government service. The importance of this concession cannot be overestimated, because without some such provision against sickness or old age it would not be possible to recruit a suitable class of teacher and Maistry, and as a result the efficiency of our training would undoubtedly suffer. The granting of pensions has had an excellent effect in so far as all staff now realize that provided they discharge their duties to the satisfaction of the Committee their claims for consideration on retirement will be favourably considered by Government.

Mr. R. A. Saldanha, Medical Officer, went on four months' leave at the end of November 1925 and Mr. I. C. Dalal was appointed by the Surgeon General with the Government of Bombay to act for him. Mr. Saldanha re-joined his appointment on the expiry of his leave at the end of March 1926.

*Conclusion.*—I must thank the Members of the Committee for the generous help they have given me throughout the year. Combining as they do specialist qualifications covering a wide field, they have most willingly given their services in many directions, thereby rendering possible the results I have set before you in this report.

E. J. BUNBURY,

Chairman,

David Sassoon Industrial and

Reformatory Institution, Matunga.

## APPENDIX

*Abstract Cash Account of the David Sassoon Industrial*

RECEIPTS

| Particulars | Securities and deposits | Cash | |
|---|---|---|---|
| | | Details | Total |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| To—Balance on 1st April 1925 as follows— | | | |
| Cash in the Imperial Bank of India ... ... ... | ..... | 14,068 2 0 | |
| Cash with the Secretary ... | ..... | 160 5 2 | 14,228 7 2 |
| Face value of Securities ... | 58,025 0 0 | | |
| To—Amount received from the Accountant General— | | | |
| On account of maintenance charges of boys as per Government Resolution, Educational Department, No. 1472, dated 24th July 1903 ... ... | ..... | 32,467 2 8 | |
| On account of Medical Officers' pay, allowance and pension contribution as per Government Resolution, Finance Department, No. 1735, dated 20th April 1923 ... ... | ..... | 1,753 11 6 | |
| On account of pay of Establishment as per Government Resolution, Educational Department, No. 376, dated 24th March 1922 ... ... | ..... | 29,691 7 0 | |
| On account of payment of gratuities to boys as per Government Resolution, Finance Department, No. 2281, dated 13th June 1918 ... ... | ..... | 710 0 0 | |
| On account of Drawing Grant-in-Aid ... ... ... ... | ..... | 149 0 0 | 64,771 5 2 |
| Received from the Schools Committee on account of Grant-in-aid to the school ... ... | ..... | ..... | 1,295 0 0 |
| To—Interest— | | | |
| Received from the Accountant General on account of Interest on Sassoon Endowment ... | ... . | 1,500 0 0 | |
| Carried over ... | 58,025 0 0 | 1,500 0 0 | 80,294 12 4 |

A

*and Reformatory Institution for the year 1925-26*

EXPENDITURE

| Particulars | Securities and deposits | Cash | |
|---|---|---|---|
| | | Details | Total |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| By—Establishment charges— | | | |
| Amount paid on account of pay of the Establishment ... | ..... | 29,661 10 0 | |
| Amount paid on account of pay and allowance of the Medical Officer ... ... | ..... | 1,478 15 6 | |
| Amount paid to Public Debt Office on account of Pension Contribution of Medical Officer. | ..... | 274 12 0 | 31,415 5 6 |
| By—Maintenance charges— | | | |
| Amount paid on account of rations and clothing supplied to boys sent by Presidency Magistrates. | ..... | 33,521 15 5 | |
| Amount paid on account of the maintenance charges of private apprentices ... ... | ..... | 265 13 4 | |
| Amount paid on account of special diet for sick boys ... | ..... | 27 14 2 | 33,815 10 11 |
| By—Rates and Taxes— | | | |
| Amount paid to the Bombay Municipality on account of halalkhor and water tax ... | ... | 2,889 8 0 | |
| Carried over ... | ..... | 2,889 8 0 | 65,231 0 5 |

*Abstract Cash Account of the David Sassoon Industrial*

RECEIPTS—*contd.*

| Particulars | Securities and deposits | Cash | |
|---|---|---|---|
| | | Details | Total |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought forward ... | 58,025 0 0 | 1,500 0 0 | 80,294 12 4 |
| To—Interest—*contd.* | | | |
| Received on account of interest on Government Promissory Notes belonging to the Institution ... ... | ..... | 892 3 0 | |
| Received on account of interest on Government Promissory Notes belonging to a contractor. | ..... | 5 15 0 | |
| Received on account of interest on Fixed Deposit with the New Mofusil Company ... ... | ..... | 38 0 9 | |
| To—Fees and Compensation— | | | 2,436 2 9 |
| Received on account of maintenance charges of boys admitted as private apprentices ... | ..... | ..... | 720 0 0 |
| To—Earnings of boys hired out— | | | |
| Received from Manager, Ruby Mills ... ... | ..... | ..... | 7,791 7 6 |
| To—Sale of manufactured articles at Workshops— | | | |
| Received for material used and labour employed for the work done for the public ... | ..... | ..... | 5,333 14 6 |
| To—Deposits— | | | |
| Received from the tenderers as deposit for their tenders for supply of rations, clothing and workshop materials ... | 700 0 0 | ..... | 1,100 0 0 |
| Received on account of private property of boys admitted into the Institution ... ... | ..... | ..... | 152 12 9 |
| Received from the sale of tender forms ... ... ... | ..... | ..... | 28 0 0 |
| To—Donations— | | | |
| Received from His Excellency the Governor ... ... | ..... | 150 0 0 | |
| Received from Mr. Karamchand Chunilal through Mr. Jivraj J. Nensey ... ... | ..... | 50 0 0 | |
| Received from Mr. Homi M. Bharucha ... ... | ..... | 51 0 0 | |
| Face value of Government securities purchased from the funds of the Institution ... ... | 10,000 0 0 | ..... | 251 0 0 |
| Amount transferred from Garden Account ... ... | ..... | ..... | 200 0 0 |
| Carried over ... | 68,725 0 0 | ..... | 98,308 1 10 |

*and Reformatory Institution for the year 1925-26*—contd.

EXPENDITURE—*contd.*

| Particulars | Securities and deposits | Cash | |
|---|---|---|---|
| | | Details | Total |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought forward ... | ..... | 2,889 8 0 | 65,231 0 5 |
| By—Rates and Taxes—*contd.* Amount paid to the Collector of Bombay on account of rent for the plot of land to the south of the Reformatory ... ... | ... | 10 0 0 | 2,899 8 0 |
| By—Workshops purchase of stores ... | ..... | ..... | 3,415 3 6 |
| Payment of mark money to boys discharged from the Institution. | ..... | ... .. | 738 3 11 |
| Amount of private property returned to boys on discharge from Institution ... ... | ... .. | ..... | 159 10 1 |
| Deposits of tenderers returned ... | 700 0 0 | ... .. | 600 0 0 |
| Gas lighting charges ... | ..... | ..... | 1,822 10 4 |
| Rent of the Telephone ... | ..... | ..... | 175 0 0 |
| Charges of tinning cooking utensils ... ... ... | ..... | ..... | 365 11 0 |
| Purchase of phenyle and disinfectants ... ... ... | ..... | ..... | 213 0 0 |
| Purchase of Kerosine oil ... | ... .. | ..... | 531 13 6 |
| Purchase of anti-vaccine serum and medicines for boys treated in the Hospital ... ... | ... | ..... | 102 5 0 |
| Purchase of clothing for peons ... | ..... | ..... | 642 13 6 |
| Purchase of umbrellas for Mill boys ... ... | ..... | ..... | 96 0 0 |
| Fees paid to the Examiner, Outside Audit, for auditing the accounts of the Institution for two years ... ... | ..... | ..... | 840 0 0 |
| Honorarium paid for revising the forms of workshop Accounts .. | ..... | ... .. | 100 0 0 |
| Amount paid on account of cash prizes to boys ... ... | ..... | .. . | 141 0 0 |
| Pensions paid to retired servants ... ... ... | ..... | ..... | 112 0 0 |
| Purchase of a magic lantern ... | ..... | ..... | 288 8 0 |
| Purchase of dead stock and tools and plant for the workshops ... | ..... | ..... | 402 7 6 |
| Carried over ... | 700 0 0 | ..... | 78,936 14 9 |

*Abstract Cash Account of the Sassoon Industrial*

RECEIPTS—*concld.*

| Particulars | Securities and deposits | Cash | |
|---|---|---|---|
| | | Details | Total |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought forward ... | 68,725 0 0 | ... ... | 98,308 1 10 |
| To—Prizes— | | | |
| Received from H. E. the Governor | ..... | 50 0 0 | |
| Received from the Trustees of the Sir Cowasjee Jehangir Readymoney Scholarship Fund. | ..... | 59 0 0 | |
| Received from the Chairman ... | ..... | 14 0 0 | |
| Received from the Garden Fund . | ..... | 10 0 0 | |
| To—Miscellaneous— | | | 133 0 0 |
| Received from the sale of old clothing ... ... | ..... | 80 0 0 | |
| Received from the sale of Bhusa (grain chaff) ... ... | ..... | 19 0 0 | |
| Received from the Superintendent, Auxiliary Home, on account of mark money of a discharged boy which had remained unpaid. | ..... | 6 4 0 | |
| Received on account of unpaid wages of a discharged boy from his employer ... ... | ..... | 13 0 0 | |
| Money found in possession of boys in the Institution forfeited and credited to the Institution fund. | ..... | 1 8 0 | |
| | | | 119 12 0 |
| Total ... | 68,725 0 0 | ..... | 98,560 13 10 |

* Details of Securities and Deposits :—

| | Rs. |
|---|---|
| Amount of Endowment of Messrs. David Sassoon & Co., bearing interest at 5 per cent., deposited with the Accountant General ... ... | 30,000 |
| Government Promissory Notes bearing Interest at 3½ per cent., being Sir Cowasjee Jahangir Readymoney endowment of Rs. 1,000 for scholarships and rewards *plus* accumulated interest, deposited with the Imperial Bank of India, Bombay ... ... ... ... ... | 1,700 |
| Government Promissory Note bearing interest at 3½ per cent., bought from Lord Northcote Medal Fund, deposited with the Imperial Bank of India, Bombay ... ... ... ... ... ... | 400 |
| Government Promissory Note bearing interest at 3½ per cent., bought from the funds of the Institution, deposited with the Imperial Bank of India, Bombay ... ... ... ... ... ... | 25,000 |
| Government Promissory Note bearing interest at 3½ per cent., bought from the amount collected for the maintenance of a lame boy of the Institution deposited with the Imperial Bank of India, Bombay ... ... | 200 |
| Government Promissory Note bearing interest at 3½ per cent., being the deposit of a contractor, deposited with the Imperial Bank of India, Bombay | 200 |
| Government Promissory Note bearing interest at 5 per cent., bought from the funds of the Institution, deposited with the Imperial Bank of India, Bombay | 10,000 |
| Deposit at call bearing interest at 6 per cent., being the amount collected for Colonel Lloyd Jones Medal Fund, deposited with the New Mofusil Co., Ltd., Bombay ... ... ... ... ... ... | 525 |
| Total ... | 68,025 |

*and Reformatory Institution for the year 1925-26*—concld.

EXPENDITURE—*concld.*

| Particulars | Securities and Deposits | Cash | |
|---|---|---|---|
| | | Details | Total |
| | Rs. a. p. | Rs. a. p. | Rs. a. p. |
| Brought forward ... | 700 0 0 | ..... | 78,936 14 9 |
| Purchase of books and Stationery ... ... | .. ... | ..... | 12 8 0 |
| Advertisement and Printing charges ... ... | ..... | ..... | 188 0 0 |
| Stamp charges ... ... | ..... | ..... | 59 4 6 |
| Drawing Examination fee ... | ... .. | ..... | 24 0 0 |
| Legal Expenses ... ... | ... . | ... . | 31 0 0 |
| Conveyance charges ... ... | ..... | ..... | 580 6 3 |
| Contingent charges ... ... | ..... | ..... | 203 6 9 |
| Refunds ... ... | ..... | . .... | 0 8 0 |
| Purchase of Government of India Securities of the Loan 1945/53 of the face value of Rs. 10,000 . | ..... | ..... | 9,954 13 10 |
| By—Balance at 31st March 1926— | | | |
| Cash with the Imperial Bank of India ... ... | ..... | 8,156 2 1 | |
| Cash with Secretary ... ... | ..... | 408 6 2 | |
| Cash with the Superintendent ... | ... .. | 5 7 6 | |
| | | | 8,569 15 9 |
| Face value of Securities as per details at the foot* of this Account ... ... | 68,025 0 0 | ..... | ..... |
| Total ... | 68,725 0 0 | ..... | 98,560 13 10 |

N. S. NERURKAR,
Secretary.

E. J. BUNBURY,
Chairman.

# APPENDIX B

*After-conduct of discharged boys during the four years ending 31st March 1926*

| | | Year ending 31st March 1926 | Four years ending 31st March 1926 |
|---|---|---|---|
| 1. | Total number discharged during ... .. | 106 | 484 |
| 2. | Number discharged taught Carpentry ... ... | 11 | 51 |
| 3. | ,, ,, ,, Blacksmith's work .. | 12 | 45 |
| 4. | ,, ,, ,, Fitter's work ... ... | 10 | 45 |
| 5. | ,, ,, ,, Painting and Polishing ... | 13 | 45 |
| 6. | ,, ,, ,, Spinning ... ... | 29 | 189 |
| 7. | ,, ,, ,, Gardening .. ... | 2 | 12 |
| 8. | ,, ,, ,, Cane Weaving ... | 15 | 65 |
| 9. | ,, ,, ,, Tailoring ... ... | 5 | 7 |
| 10. | ,, ,, ,, Reading and Writing .. | 8 | 17 |
| 11. | ,, ,, not taught any trade (Mentally deficient). | 1 | 8 |
| 12. | ,, in entry (2) occupied in Carpentry after leaving Institution. | 2 | 9 |
| 13. | ,, ,, (3) occupied in Blacksmith's work after leaving Institution. | 0 | 4 |
| 14. | ,, ,, (4) occupied in Fitter's work after leaving Institution. | 2 | 14 |
| 15. | ,, ,, (5) occupied in Painting after leaving Institution. | 1 | 10 |
| 16. | ,, ,, (6) occupied in Spinning after leaving Institution. | 13 | 48 |
| 17. | ,, ,, (7) occupied in Gardening after leaving Institution. | 1 | 6 |
| 18. | ,, ,, (8) occupied in Cane Weaving after leaving Institution. | 0 | 4 |
| 19. | ,, ,, (9) occupied in Tailoring after leaving Institution. | 3 | 4 |
| 20. | ,, ,, (10) occupied in clerical work after leaving Institution, | 0 | 0 |
| 21. | ,, occupied in business or trade not taught at the Institution (*i.e.*, peons, hawkers, hotel servants, etc.). | 25 | 33 |
| 22. | ,, sent to the N. M. Mental Hospital (or invalids). | 1 | 4 |
| 23. | ,, joined other schools ... ... ... | 4 | 15 |
| 24. | ,, gone to sea ... ... ... | 0 | 1 |
| 25. | ,, who have been re-convicted ... ... | 0 | 2 |
| 26. | ,, left for their native places ... ... | 10 | 12 |
| 27. | ,, whose whereabouts are not known ... | 0 | 88 |
| 28. | ,, who have died ... ... ... | 0 | 1 |
| 29. | ,, sent to Sheppard After-Care Auxiliary Home. | 44 | 229 |

*N.B.*—In previous years' statistics the boys who were sent to the Auxiliary Home if subsequently employed were shown in this Table under their particular employment heading. From 1924-25 boys sent to the Auxiliary Home are shown under item (29) only and a separate statement (Appendix C) is attached showing the number of boys who obtained employment from the Home.

# APPENDIX C

## *Particulars of boys sent to Sheppard After-Care Auxiliary Home on discharge*

| | 1924-25 | 1925-26 |
|---|---|---|
| Total number of boys sent to the Home ... .. | 85 | 44 |
| Total number of boys who left the Home ... ... | 85 | 41 |
| Number of boys who obtained employment as Carpenters .. | 3 | ..... |
| Number of boys who obtained employment as Blacksmiths... | ..... | 1 |
| " " " " " as Fitters ... | 2 | 5 |
| " " " " " in the Mills ... | 15 | 11 |
| " " " " " as Agriculturists . | 1 | ..... |
| " " " " " as Hotel servants. | 3 | 5 |
| " " " " " as Domestic servants. | 2 | 1 |
| " " " " " as Hospital attendants. | 4 | ..... |
| " " " " " as Dock labourers. | 1 | 3 |
| " " " " " as Tile makers ... | ..... | ..... |
| " " " " " in Paper factory . | 2 | ..... |
| " " " " " in Day Schools ... | 2 | .. ... |
| " " " " " as Hat manufacturers. | 1 | ..... |
| " " " " " as Hand-loom weavers. | 2 | ..... |
| " " " " " as Hawkers ... | 4 | ..... |
| " " " " " as Cinema attendants. | 1 | ..... |
| Taken by parents or relatives or not traced ... ... | 45 | 15 |
| Readmitted after leaving Home ... ... ... | 2 | 3 |
| Total number for whom employment was found ... | 40 | 26 |
| Maximum number of boys in Home at any one time ... | 25 | 25 |
| Average duration of stay in Home ... ... ... | 17 days. | 45 days. |

# APPENDIX D

*Statement showing the average cost per head for the years 1924-25 and 1925-26*

| Year | Attendance | | Expenditure | | Average cost per head per annum | |
|---|---|---|---|---|---|---|
| | Number on the rolls on 31st March | Average monthly number during the year | Government Funds | All sources | To Government | Total |
| | | | Rs. | Rs. | Rs. a. p. | Rs. a. p. |
| 1924-25 ... ... | 321 | 306 | 65,144 | 77,891 | 212 14 9 | 254 8 8 |
| 1925-26 ... ... | 354 | 342 | 64,771 | 79,276 | 189 6 3 | 231 12 9 |

# APPENDIX E

*Number of boys receiving instruction in various subjects as on 31st March 1926*

| Workshops or classes | Whole day boys | Half day boys |
|---|---|---|
| English Primer ... ... ... ... | ..... | 6 |
| Do. 1st ... ... ... ... | ..... | 6 |
| Do. 2nd ... ... ... ... | ..... | ..... |
| Do. 3rd ... ... ... .. | ..... | ..... |
| Marathi Infant—A ... ... ... ... | ..... | 28 |
| Do. do. —B— ... ... ... ... | ..... | 44 |
| Do. 1st ... ... ... ... | ..... | 31 |
| Do. 2nd ... ... ... ... | ..... | 24 |
| Do. 3rd ... ... ... ... | ..... | 3 |
| Gujarati Infant ... ... ... ... | 4 | 21 |
| Do. 1st ... ... ... ... | ..... | 20 |
| Do. 2nd ... ... ... ... | ..... | 20 |
| Do. 3rd ... ... ... ... | ..... | 4 |
| Urdu Infant ... ... ... ... | 3 | 57 |
| Total ... | 7 | 264 |
| Blacksmith shop ... ... ... ... | 4 | 20 |
| Fitter shop ... ... ... | 8 | 23 |
| Carpenter shop ... ... ... ... | 11 | 18 |
| Cane shop ... ... ... ... | 3 | 45 |
| Paint shop ... .. ... ... | 3 | 36 |
| Tailoring shop ... ... ... | 8 | 40 |
| Gardening ... ... ... ... | 9 | 30 |
| Kitchen ... ... ... ... | 2 | 20 |
| Mill ... ... ... ... | ..... | 100 |
| Total ... | 48 | 332 |

# APPENDIX F

*Statement showing the offences of 354 boys who were in this Institution on 31st March 1926*

| Nature of offences | Number of boys |
|---|---|
| Theft ... ... ... ... ... | 78 |
| Theft in a building ... ... ... ... | 62 |
| Begging for alms ... ... ... ... | 160 |
| Breach of Trust ... ... ... ... ... | 6 |
| Disorderly behaviour in a Public Street ... ... | 1 |
| Theft as a servant ... ... ... ... | 12 |
| Wilful Trespass ... ... ... ... ... | 6 |
| Gambling ... .. ... ... ... | 10 |
| Illegal Possession of Cocaine ... ... | 1 |
| Cheating ... ... ... .. ... | 1 |
| Robbery ... ... ... ... ... | 1 |
| Assault ... ... ... ... ... | 1 |
| Being members of an Unlawful Assembly and House Trespass ... | 9 |
| Returning to Bombay without the permission of Police Commissioner. | 2 |
| Driving on the wrong side and being an orphan ... ... | 1 |
| Possessing property believed to be stolen ... ... | 3 |
| Total ... | 354 |

# APPENDIX G

*Statement showing the offences of 152 boys sent by Presidency Magistrates during the year 1925-26*

| Nature of offences | Number of boys |
|---|---|
| Theft ... ... ... ... ... | 25 |
| Theft in a building ... ... ... ... | 19 |
| Theft as a servant ... ... ... ... | 3 |
| Receiving stolen property ... ... ... ... | 1 |
| Breach of Trust ... ... ... ... | 3 |
| Gambling ... ... ... ... | 1 |
| Begging ... ... ... ... ... | 99 |
| Returning to Bombay without the permission of the Police Commissioner. | 1 |
| Total ... | 152 |

# THE DAVID SASSOON INDUSTRIAL

*Balance Sheet as*

| *Liabilities* | Rs. a. p. | Rs. a. p. |
|---|---|---|
| **Sundry Creditors—** | | |
| Contractor for Ration, etc. ... ... | 4,237 13 8 | |
| Salaries and Wages unpaid ... ... | 3,125 5 0 | |
| Sundry suppliers ... ... | 1,921 4 9 | |
| Deposits from Contractors ... ... | 800 0 0 | |
| Private Property of Boys ... ... | 253 4 6 | |
| Advance payments for Maintenance of Boys. | ..... | |
| Mark Money due to date ... ... | 700 6 7 | |
| | | 11,038 2 6 |
| **Funds—** | | |
| David Sassoon and Company's Endowment Fund. | 30,000 0 0 | |
| Lord Northcote Medal Fund ... ... | 400 0 0 | |
| Lame Boy Maintenance Fund ... | 200 0 0 | |
| Colonel Llyod Jones Medal Fund ... | 525 0 0 | |
| | | 31,125 0 0 |
| Carried over .. | ... .. | 42,163 2 6 |

# AND REFORMATORY INSTITUTION

*at 31st March 1926*

| *Assets* | | | | Rs. | a. | p. | Rs. | a. | p. |
|---|---|---|---|---|---|---|---|---|---|
| Land— | | | | | | | | | |
| (Admeasuring 35,538 square yards) ... | | | | ..... | | | 43,720 | 0 | 0 |
| | Rs. | a. | p. | | | | | | |
| Building ... ... | | | | 2,92,682 | 0 | 0 | | | |
| *Less*—Depreciation written off in previous years. | 95,121 | 0 | 0 | | | | | | |
| Depreciation written off this year ... | 7,517 | 0 | 0 | 1,02,638 | 0 | 0 | | | |
| | | | | | | | 1,90,044 | 0 | 0 |
| Plant, Machinery and other Accessories in Workshop— | | | | | | | | | |
| | Rs. | a. | p. | | | | | | |
| (As per last Statement) ... | | | | 6,455 | 1 | 8 | | | |
| *Add*—Amount expended this year ... | | | | 402 | 7 | 6 | | | |
| | | | | 6,857 | 9 | 2 | | | |
| *Less*—Cost of obsolete articles written off. | | | | 833 | 8 | 9 | | | |
| | | | | 6,024 | 0 | 5 | | | |
| *Less*—Depreciation written off in previous years ... | 3,227 | 1 | 8 | | | | | | |
| *Less*—Depreciation on written off articles. | 416 | 12 | 4 | | | | | | |
| | 2,810 | 5 | 4 | | | | | | |
| Depreciation written off this year ... | 302 | 3 | 1 | | | | | | |
| | | | | 3,112 | 8 | 5 | | | |
| | | | | | | | 2,911 | 8 | 0 |
| Furniture, fittings, utensils, etc.— | | | | | | | | | |
| | Rs. | a. | p. | | | | | | |
| (As per last Statement) ... | | | | 3,867 | 1 | 1 | | | |
| *Add*—Amount expended this year ... | | | | 288 | 8 | 0 | | | |
| | | | | 4,155 | 9 | 1 | | | |
| *Less*—Depreciation written off in previous years ... | 1,933 | 1 | 1 | | | | | | |
| Depreciation written off this year ... | 207 | 8 | 0 | | | | | | |
| | | | | 2,140 | 9 | 1 | | | |
| | | | | | | | 2,015 | 0 | 0 |
| Stocks— | | | | | | | | | |
| Saleable Furniture ... ... | | | | 459 | 0 | 0 | | | |
| Work-in-progress ... ... | | | | 401 | 4 | 1 | | | |
| Raw materials on hand ... ... | | | | 710 | 9 | 11 | | | |
| School contingencies ... ... | | | | 1,320 | 4 | 6 | | | |
| | | | | | | | 2,891 | 2 | 6 |
| Carried over ... | | | | ..... | | | 2,41,581 | 10 | 6 |

| *Liabilities*—contd. | Rs. a. p. | Rs. a. p. |
|---|---|---|
| Brought forward ... | ..... | 42,163 2 6 |
| Surplus— | | |
| Balance on 31st March 1925 ... ... | 2,91,168 11 7 | |
| *Less*—Excess of Expenditure over Income. | 2,204 14 11 | 2,88,963 12 8 |
| Total ... | ..... | 3,31,126 15 2 |

Bombay, 18th September 1926.

| *Assets*—contd. | | Rs. a. p. | Rs. a. p. |
|---|---|---|---|
| Brought forward ... | | ..... | 2,41,581 10 6 |
| Collections outstanding— | Rs. a. p. | | |
| From Government ... | | 7,101 10 8 | |
| „ Contractor for supplies ... | | 150 4 6 | |
| „ Ruby Mills ... | | 840 0 0 | |
| „ Sundry Persons—good ... | 359 2 6 | | |
| „ Sundry Persons—doubtful ... | 2,186 8 6 | | |
| | | 2,545 11 0 | |
| | | | 10,637 10 2 |
| Advances— | | | |
| Telephone rent prepaid ... ... | | ..... | 150 0 0 |
| Investments— | | | |
| Deposit with Government at 5 per cent. on account of Messrs. David Sassoon & Co.'s Endowment Fund ... ... | | 30,000 0 0 | |
| 3½ per cent., Government Promissory Notes at Face Value ... ... | | 25,000 0 0 | |
| 3½ per cent., Government Promissory Notes at Face Value on account of Lord Northcote Medal Fund ... ... | | 400 0 0 | |
| 3½ per cent., Government Promissory Notes at Face Value on account of Lame Boy Maintenance Fund ... ... | | 200 0 0 | |
| 3½ per cent., Government Promissory Notes at Face Value, deposited by a Contractor. | | 200 0 0 | |
| 5 per cent., 1945-55, Government Loan, Face Value, Rs. 10,000 ... ... | | 9,993 12 0 | |
| | | | 65,793 12 0 |
| Interest accrued on investments ... ... | | ... .. | 617 11 0 |
| Bank and Cash Balances— | | | |
| With Imperial Bank of India on General Account ... ... | | 7,599 14 7 | |
| „ Boys Private Property ... | | 253 4 6 | |
| „ Recreation Fund Account. | | 302 15 0 | |
| „ Garden Account ... | | 3,246 0 4 | |
| Cash on hand on General Account ... | | 413 13 8 | |
| „ Garden „ ... | | 5 3 5 | |
| 6 per cent. Call Deposit with new Mofussil Co., held on account of Colonel Llyod Jones Medal Fund ... ... | | 525 0 0 | |
| | | | 12,346 3 6 |
| Total ... | | ..... | 3,31,126 15 2 |

Examined and found correct.

(Signed) A. F. FERGUSON & Co.,
Chartered Accountants, Auditors.

## THE DAVID SASSOON INDUSTRIAL

*Income and Expenditure Account for*

| *Expenditure* | Rs. a. p. | Rs. a. p. |
|---|---|---|
| To Boys Maintenance charges ... ... | ..... | 35,488 0 0 |
| ,, Establishment charges ... ... | ..... | 32,119 5 6 |
| ,, Rates and Taxes ... ... | ..... | 3,130 0 0 |
| ,, Mark Money to Boys ... ... | ..... | 297 0 6 |
| ,, Lighting Expenses ... ... | ..... | 2,416 14 2 |
| ,, Telephone Rent ... ... | ..... | 175 0 0 |
| ,, Cash Prizes to Boys ... ... | ..... | 141 0 0 |
| ,, Printing, Stationery and Advertising ... | ..... | 263 12 0 |
| ,, Postage ... ... ... | ..... | 59 4 6 |
| ,, Conveyance ... ... ... | ..... | 580 6 3 |
| ,, Audit Fees— | | |
| Government for three Annual Audits ... | 1,260 0 0 | ..... |
| A. F. Ferguson & Co., for two Annual Audits. | 500 0 0 | ..... |
| | | 1,760 0 0 |
| ,, Charges for tinning utensils ... ... | ..... | 365 11 0 |
| ,, Stores consumed for Workshop ... | ..... | 3,775 6 0 |
| ,, General charges ... ... ... | ..... | 691 4 6 |
| ,, Clothing for peons, etc. ... | ..... | 526 13 6 |
| ,, School Contingencies written off ... | ..... | 147 1 4 |
| ,, Machinery, Workshop tools, etc., do. cost ... | 833 8 9 | ..... |
| *Less*—Depreciation already provided ... | 416 12 4 | ..... |
| | | 416 12 5 |
| On Buildings ... ... ... | 7,517 0 0 | ..... |
| ,, Plant, Machinery, etc. ... .. | 302 3 1 | ..... |
| ,, Furniture, Fittings, Utensils, etc. ... | 207 8 0 | ..... |
| | | 8,026 11 1 |
| Total ... | ..... | 90,380 6 9 |

Bombay, 18th September 1926.

Digitized with financial assistance from Government of Maharashtra on 24 February, 2020

## AND REFORMATORY INSTITUTION

*the year ending 31st March 1926*

| *Income* | Rs. a. p. | Rs. a. p. |
|---|---|---|
| By Government Grants— | | |
| For Rations ... ... ... | 34,206 5 9 | ..... |
| „ Salaries and Wages ... ... | 31,778 5 6 | ..... |
| „ Gratuities to Boys ... ... | 710 0 0 | ..... |
| „ Drawing Grant-in-Aid ... ... | 149 0 0 | ..... |
| | | 66,843 11 3 |
| By Grant-in-Aid from the Schools Committee... | ..... | 1,295 0 0 |
| „ Earning of boys for labour hired ... | ..... | 7,919 7 6 |
| „ Maintenance charges from private apprentices. | ..... | 865 0 0 |
| „ Donations ... ... ... | ..... | 251 0 0 |
| „ Furniture and Workshop materials sold and prepared. | ..... | 6,000 11 5 |
| „ Furniture Tender forms ... ... | ..... | 28 0 0 |
| „ Interest on Endowment and other Investments. | ..... | 2,737 11 4 |
| „ Prizes ... ... ... | ..... | 133 0 0 |
| „ Miscellaneous ... ... ... | ..... | 119 12 0 |
| By Garden Account— | | |
| Income ... ... ... | 2,202 14 7 | ..... |
| Expenditure ... ... ... | 220 12 3 | ..... |
| | | 1,982 2 4 |
| By Excess Expenditure carried to Balance Sheet. | ..... | 2,204 14 11 |
| Total ... | ..... | 90,380 6 9 |

Examined and found correct.

(Signed) A. F. FERGUSON & Co.,
Chartered Accountants, Auditors.

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